

Line	Description (a)	Total SD Gas Amount (b)
1	Company Proposed Payroll Adjustment DR 1-79	
2	Labor Expense	\$ 253,638
3	SD 401k Expense	\$ 27,875
4	Payroll Tax Expense - FICA	\$ 22,777
5	Payroll Tax Expense - FUTA	\$ 127
6	Payroll Tax Expense - SUTA	\$ 178
7		
8	Staff Adjustment Associated with Performance Incentive Plan	
9	Percentage of 401k Contributions Related to Performance Incentive Plan	7.30%
10	401k Expense Adjustment Disallowance	\$ (2,036)
11	Pro Forma Adjustment - Increase 401k Expense - SD	\$ 25,839
12		
13	Percentage of FICA Contributions Related to Performance Incentive Plan	7.28%
14	Payroll Tax Expense - FICA Adjustment Disallowance	\$ (1,658)
15	Pro Forma Adjustment - Increase Payroll Tax Expense - FICA	\$ 21,119
16		
17	South Dakota Gas Operating Expenses	
18	Other Operation and Maintenance	
19	Labor Increase	\$ 279,477
20		
21	Other Taxes	
22	Union Labor Increase	\$ 21,424

SOURCES:

Column b, line 2-6: DR 1-79B Attachment
Column b, line 9: \$26,037,724 (email from Blake Groen on 9/2/22) / \$356,495,970 (DR 6-1)
Column b, line 10: column b, line 3 * line 9
Column b, line 11: column b line 3 + line 10
Column b, line 13: \$26,037,724 (email from Blake Groen on 9/2/22) / \$357,794,565 (DR 6-3)
Column b, line 14: column b, line 4 * line 13
Column b, line 15: column b, line 4 + line 14
Column b, line 19: column b, line 2 + line 11
Column b, line 22: column b, line 5 + line 6 + line 15